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EXTRAORDINARY

भाग II — खण्ड 2

PART II — Section 2

प्राधिकार से प्रकाशित

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NEW DELHI, MONDAY, MAY 13, 2002/ VAISAKHA 23, 1924

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

LOK SABHA

The following Bill was introduced in Lok Sabha on 13th May, 2002:—

BILL No. 44 OF 2002

A Bill to repeal the Refugee Relief Taxes (Abolition) Act, 1973.

BE it enacted by Parliament in the Fifty-third Year of the Republic of India as follows:—

1. This Act may be called the Refugee Relief Taxes (Abolition) Repeal Act, 2002. Short title

2. The Refugee Relief Taxes (Abolition) Act, 1973 is hereby repealed.

Repeal of Act
13 of 1973.

STATEMENT OF OBJECTS AND REASONS

The Refugee Relief Taxes (Abolition) Act, 1973 (13 of 1973) was enacted by Parliament to abolish with effect from 1st day of April, 1973 refugee relief taxes imposed under various Central Acts and to make consequential provisions in regard to refund and other matters. For this purpose, certain enactments, i.e. the Indian Stamp Act, 1899, the Central Excises and Salt Act, 1944 and the Union Duties of Excise (Distribution) Act, 1962 were amended, and the Railway Passenger Fares Act, 1971, the Tax on Postal Articles Act, 1971 and the Inland Air Travel Tax Act, 1971 were repealed.

2. After the amendments as contemplated by the 1973 Act were carried out and the enactments mentioned therein were repealed, the Refugee Relief Taxes (Abolition) Act, 1973 has become redundant. The Commission on Review of Administrative Laws in its report, submitted to the Government in September, 1998 has, *inter alia*, recommended repeal of the Refugee Relief Taxes (Abolition) Act, 1973. The repeal of this Act will not affect the amendments already made in the various enactments. It is, accordingly, proposed to repeal the said Act.

3. The Bill seeks to achieve the aforesaid object.

NEW DELHI
The 30th April, 2002.

YASHWANT SINHA.

G. C. MALHOTRA,
Secretary-General.